



Lake County Board of Review

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2009 Rules of the Lake County Board of Review

The Lake County Board of Review (Board) consists of three members, together with additional alternate members, appointed by the Chairman of the Lake County Board (35 ILCS 200/6-5 & 6-25). Any Member or Alternate Member of the Board may conduct a hearing. **The Board has the authority to confirm, reduce or increase any assessment as appears just.** The Board determines the correct assessment, prior to state equalization, of any parcel of real property which is the subject of an appeal, according to the law, based on standards of uniformity, market value, correctness of facts, evidence, exhibits and briefs submitted to or elicited by the Board from an appellant, assessor and/or other interested parties.

Prior to filing an appeal with the Board, it is strongly recommended that a taxpayer discuss his/her assessment with the Township Assessor's Office. Many times the reason for the assessment can be made clear and the need for filing an appeal eliminated. If, after talking with the Township Assessor's Office, a taxpayer still wishes to pursue an appeal, he/she should familiarize him/herself with the 2009 Rules of the Board. **Note: The time period for filing an appeal is not extended to accommodate discussions between taxpayers and assessors.**

The Board is required to make and publish reasonable rules "for the guidance of persons doing business with the Board and for the orderly dispatch of business." (35 ILCS 200/9-5) These rules, for the 2009 session (covering the 2009 tax year), are as follows.

I. Administrative Rules

- A. Convening the Board.** The Board convenes on or before the First Monday of June and recesses from day to day as may be necessary.
- B. Severability.** In the event any section, provision or term of this policy is determined by a court or other authority of competent jurisdiction to be invalid, that determination shall not affect the remaining sections nor provisions, which shall continue in full force and effect. For this purpose, the provisions of this policy are severable.
- C. Amendments.** The rules may be amended from time to time; said amendments are effective upon their being conspicuously posted and prominently displayed.
- D. Failure to Follow Board Rules.** Failure to follow any rules, in and of itself, may be grounds for the denial of any change in assessment.
- E. Authority of the Board.** In connection with any hearing before the Board, the Board has full authority to:
 - 1. Conduct and control the procedure of the hearing.
 - 2. Admit or exclude testimony or other evidence into the record.
 - 3. Administer oaths and affirmations and examine all persons appearing at the hearing to testify or to offer evidence.

4. Require the production of any book, record, paper or document at any stage of the appeal process or at the hearing which is the foundation for any evidence or testimony presented in the appeal. The Board also may request a property inspection to clarify parcel characteristics and/or condition of a subject property. Failure to produce a requested book, record, paper or document or failure to allow a property inspection within the prescribed time frame set by the Board may result in the confirmation of the assessment.
5. Terminate a hearing and require an appellant, appellant's representative or witness to leave the proceeding, when an appellant or appellant's agent, attorney or witness engages in threatening, disruptive, vulgar, abusive or obscene conduct or language that delays or protracts a proceeding or refuses to leave a hearing room after a decision has been rendered.

F. *Freedom of Information Act.* The Board is a public body and is subject to the Freedom of Information Act as defined in Illinois Law (35 ILCS 140/2). The following information is provided in accordance with the Act.

1. The Board is responsible for hearing appeals, corrections and requests for Certificates of Error on property assessments from the County's eighteen townships, acting on these applications, reviewing and making recommendations on exempt property applications and representing the interest of Lake County before the Illinois Property Tax Appeal Board.
2. The Board's office is located in the Lake County Administration Building, 18 North County Street, 7th Floor, Waukegan, Illinois 60085.

G. *Open Meetings Act.* Hearings held by the Board are open to the public, subject to the exceptions cited by the Open Meetings Act (35 ILCS 120/1.02).

1. Audio or video recording is permitted by any person. However, recording cannot disrupt a hearing nor are participants required to identify themselves to facilitate a recording. The Clerk of the Board must be informed in advance that an audio or video recording of a hearing will be made. The audio or video recorder **must** provide a copy of the video or audiotape to the Board within fifteen (15) days after the hearing and bear the cost of that copy.
2. The Board does not provide transcripts of a hearing. If any party desires a transcript of a hearing, a court reporter must be retained at the expense of that party. That party **must** provide a certified copy of the transcript to the Board within fifteen (15) days of the hearing and bear the cost of that transcript.
3. The Board's assigned hearing room has a limited capacity. If any party anticipates the attendance of more than five witnesses or other persons at a hearing, that party must immediately contact the Clerk of the Board, who will attempt to make arrangements for a more suitable venue. If no one has informed the Clerk that a large group is expected and more persons come to a hearing than can be safely permitted in the room, the Board may restrict the number of people in the room to those who can be safely admitted.
4. Public comment may be accepted at the Board's discretion.

H. *Clerk of the Board of Review.* The administrative functions of the Board are discharged by the Lake County Chief County Assessment Officer, who shall act as the Clerk of the Board.

II. Appeal Hearings

The purpose of an appeal hearing is to evaluate a property assessment based upon evidence presented by all concerned parties: typically, appellant and assessor and, where applicable, intervener.

A. *Standing.* Only a taxpayer or owner of property (or agent/attorney thereof) dissatisfied with a property's assessment or a taxing body that has a tax revenue interest in the decision of the Board on an assessment made by any local assessment officer may file an appeal with the Board. Appeals must be filed on the

forms provided by the Board of Review and available on the website:

www.lakecountyil.gov/boardofreview. All applicable items on the form must be completed. Any non-owner (such as an agent or attorney) filing an appeal on behalf of an owner must have authorization by the owner of record. Authorization of an agent/attorney is indicated by signatures on the appeal form or on an authorization form. Authorization forms are available from the website, www.lakecountyil.gov/boardofreview.

- B. Date of Filing.** All appeals must be filed with the Board of Review on or before the Tenth Day of September, 2009, or on or before 30 days after the date of publication of the current year assessments (35 ILCS 200/16-55). The filing deadline for each township is posted on Lake County's website, www.lakecountyil.gov/boardofreview.

Appeals are deemed filed on the date

1. officially postmarked by the U. S. Postal Service or by a private mail/delivery service, or
2. hand delivered to the Board of Review office and stamped received.

Filing deadlines may fall on a postal holiday or a Board of Review holiday. In these cases, appeals must be post marked or hand delivered **before** the final deadline. The Board of Review office is closed on Saturdays and Sundays and the following holidays:

New Year's Day
Memorial Day
Independence Day
Labor Day
Election Day
Thanksgiving Day and the following Friday
Christmas Day.

The Board is open on the following holidays:

Martin Luther King's Birthday
Lincoln's Birthday
Good Friday
Columbus Day
Veteran's Day.

The Board accepts only official postmarks (not metered-mail dates) and hand deliveries on or before deadlines. It does not accept appeal forms nor case-related materials by fax or email. Late filings are not scheduled for hearings.

- C. Appeal Forms and Information.** The Board requests that all parties to an appeal utilize the prescribed forms and comparison grids of the Lake County Board of Review. These forms are available at all Township Assessor Offices, the Chief County Assessment Office and via the County's website, www.lakecountyil.gov/boardofreview. Neither the Board nor its Clerk will send appeal forms or information by any method other than first class mail.

1. **Incomplete Forms.** Incomplete appeal forms may not be set for hearing.
2. **Contiguous Parcels.** When filing an appeal, all contiguous parcels included in that property must be filed on, even if a reduction is sought on only one parcel. For purposes of this rule, contiguous parcels include all parcels that are physically contiguous, have a unity of use and are owned by the same owner(s) of record, including beneficial ownership.

- D. Reductions of \$100,000 or more.** Pursuant to 35 ILCS 200/16-55, if an appellant is requesting a reduction in assessed valuation of \$100,000 or more, the Board must notify each respective taxing district. It is therefore required that appellants supply their requested assessment total in the appropriate space on the appeal form. If this information is not provided, the Board will assume the requested assessment is \$100,000 or more and thus notify all potentially impacted taxing districts.

- E. Submission of Evidence.** The Board requires that the original appeal form and evidence, plus three (3) copies of the form and evidence, be submitted at the time of application, except for a documented appraisal report, which must be received in the Board office (irrespective of postmark) no more than ten (10) calendar days after the filing deadline. The Board forwards a copy of each appeal and accompanying evidence to the appropriate township assessor. **Any appellant or agent/attorney filing additional evidence with the Board of Review after the initial case submission must forward the additional evidence to the appropriate township assessor's office.** Evidence submitted at the hearing by any party (appellant, assessor or intervener) may be accepted by the Board; however, it may be given less weight than evidence submitted in accordance with Board rules.
- F. Hearing Notification.** An appellant will be notified by U.S. Mail of the hearing date, time and place of the hearing. If an appellant fails to appear for the hearing, or fails to telephone the Board on the scheduled date and time, the case will be decided on the evidence submitted with the appeal form along with any evidence submitted or presented by other parties to the appeal. If an appellant has requested a hearing by letter, no notice will be sent and the case will be decided upon the evidence submitted by the appellant with the appeal form plus any evidence submitted by other parties to the case: typically the township assessor and, where applicable, an intervener.
- G. Scheduled Hearings.** Scheduled hearings are not rescheduled due to time constraints of the property tax cycle.
- H. Location of Hearings.** Hearings of the Board are held at the Lake County Administration Building, 18 North County Street, 7th Floor, Waukegan, Illinois. Meetings may be held at other locations in the County at the discretion of the Board.
- I. Hearing Format.** Appeal hearings are conducted in the following manner: The appellant or his/her representative may present testimony regarding the assessment and are required to answer any questions from the Board. **The Township Assessor or a representative from his/her office is expected to be present to give evidence and testimony concerning the property and its assessment.** Each party may then present closing or rebuttal remarks. This concludes the evidentiary portion of the hearing. Board Members then deliberate between or among themselves, considering the evidence, testimony and rebuttal, and generally announce their decision at the close of the hearing.
- J. Hearing Length.** Because of the volume of appeals before the Board, most hearings are scheduled at fifteen-minute intervals. All presentations by an appellant and an assessor, along with questions and the deliberation of the Board, must be completed within this time frame.
- K. Decisions.** In most instances, at the end of a hearing, the Board will render a decision and state the reasons for it. There are some instances where the Board needs to deliberate further on a case, causing a decision to be rendered at a later date. After all hearings are completed for a township, official findings for each case are mailed to all appellants or their representatives. No written decisions are released prior to this time.
- L. Evidence Submitted by a Township Assessor's Office.** All evidence to support a township assessor's opinion of assessed value, including complete Property Record Cards for subject properties and any comparables, must be submitted to the Board no less than five (5) calendar days prior to a hearing. For each appeal, a total of three (3) copies of the evidence must be submitted to the Board. **The Board also strongly encourages township assessors to forward township evidence to appellants five (5) days prior to their respective scheduled hearing dates.**
- M. Evidence Submitted by Interveners.** A taxing body wishing to intervene in a matter before the Board must file a Request to Intervene with the Board of Review at least five (5) days in advance of the scheduled hearing. This form is available in the Board office and online at www.lakecountyil.gov/boardofreview. Any evidence being presented by a taxing district needs to be supplied to the Assessor, appellant and Board of Review prior to the hearing.

III. Bases for Assessment Appeals

A. Appeals Based upon Incorrect Assessor Data.

1. **Definition.** Incorrect data includes, but is not limited to, size of the site, size of the improvements, physical features and locational attributes.
2. **Evidence.** Appeals based on the application of incorrect subject-property data by a township assessor must include a copy of the property record card for the subject, a statement highlighting the incorrect data and evidence of the correct data, such as a plat of survey, photograph or construction documents.
3. **Assessor Access to Property.** Appellants are urged to schedule a property inspection with their Assessor's office for appeals related to the description, physical characteristics and/or condition of the subject property.

B. Appeals Based on the Recent Sale of a Subject Property.

The Board considers the sale of a subject property, which occurred within twelve months of the assessment date, as possible evidence of market value. The Board requires the following information in such an appeal:

1. Documents that disclose the purchase price of the property and the date of purchase including the Settlement Statement, or RESPA, and the State of Illinois PTAX form.
2. Testimony and or documentation revealing the identity of seller(s) and buyer(s) and any relationship between or among them (other than seller and buyer) including, but not limited to, those existing by blood, marriage, corporate parent-subsidary companies or by virtue of ownership of non-publicly held stock, and whether or not the transaction was arms length.
3. An itemized Bill of Sale, signed by seller(s) and buyer(s), and supporting documentation of the fair cash value of any personal property included in the sale of the subject property.

C. Appeals Based on Fair Cash Value.

1. **Definition.** Fair cash value is defined as "the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50) Fair cash value is often used interchangeably with market value.
2. **Burden of Proof.** When fair cash value is the basis of an appeal, the value of the subject property must be proved by a preponderance of the evidence.
3. **Appraisal Evidence.** The best evidence of fair cash value (in lieu of a recent usable sale price of a subject property itself) is a professional appraisal done for ad valorem purposes, **valuing a subject property as of the lien date, January 1st of the current assessment year.**

Appraisals obtained for the purpose of an appeal this assessment year must state the subject's value as of January 1, 2009.

- a. To be considered, an appraisal must be:
 - i. Prepared in conformance to the Uniform Standards of Professional Appraisal Practice as currently adopted by the Appraisal Standards Board.
 - ii. Signed by the appraiser(s).
 - iii. Presented in entirety, including all exhibits, with no missing pages.
- b. Appraisal testimony offered to prove the valuation asserted by any party shall not be accepted at the hearing unless a documented appraisal report has been timely submitted.
- c. Except for homestead property, appraisal testimony offered to prove the valuation asserted may be given only by a preparer of the appraisal whose signature appears

thereon.

An appraisal which does not accompany an initial Appeal Form is acceptable to the Board, if it is received by the Board (irrespective of post mark) within ten (10) calendar days of the filing deadline and if it is distributed by the appellant in the following manner: one (1) original and two (2) copies to the Board of Review and one (1) copy to the appropriate assessor's office. Appraisals which are not filed in a timely manner nor appropriately distributed to the Board of Review and appropriate assessor may not be considered by the Board.

4. ***Recent Usable Sales of Comparable Properties.*** In lieu of a professional appraisal, recent usable sales of comparable properties may be submitted as evidence for a fair cash value appeal. **A usable sale is an arms length transaction of a property between or among unrelated parties, who are not under any duress to buy or sell the property which has been offered on the open market and advertised for sale.**

If recent usable sales of comparable properties are submitted as evidence for a fair cash value appeal, it is preferable to select the best three (3) comparables which have closed as close to the lien date, January 1, 2009, as possible. Comparables should be located near the subject and/or in the same neighborhood. They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g., square footage of lot and building), quality and condition to the subject. If comparables are not located in the subject's neighborhood, additional explanation may be needed to confirm their similarity.

Characteristics of the subject and three (3) comparables must be displayed on the Residential Comparison Grid, located on the County website, www.lakecountylil.gov/assessor, and submitted with the original appeal, together with pictures of the subject and comparables.

When using the interactive comparable search tools on the County website, www.lakecountylil.gov/assessor, an appellant or agent/attorney is reminded to view comparable properties to confirm their similarity to the subject.

Comparable properties offered in testimony but not submitted with the original appeal may not be considered by the Board, unless provided to all parties prior to a hearing.

5. ***Other Evidence.*** Other evidence of fair cash value may consist of, but is not limited to, the following:
 - a. Listing contract and Multiple Listing Service history of a subject property for 2008 and 2009.
 - b. A complete (final) sworn contractor's affidavit of costs, if the improvement is new construction, together with a Settlement Statement (or RESPA).
6. ***Income Producing Property.*** When an assessment appeal for an income-producing property is based on fair cash value, the income and expense data of the property must be submitted as evidence. A protocol for the submission for this evidence is available on the County website, www.lakecountylil.gov/boardofreview.
 - a. Where the entire property is covered under a single lease, the entire lease must be submitted as evidence.
 - b. Where multiple leases are in place, the Board will consider lease summaries, audited financial statements, rent rolls with totals and representative samples of leases submitted by the taxpayer and any such documents requested by the Board.
 - i. If the property is fully residential with six or fewer units, the appellant

must provide to the Board at the time of filing the operating statements, audits and all other pertinent information.

- ii. If the property has seven or more units or has a non-residential use, the appellant must submit, at the time of filing, income and expense statements for 2005, 2006 and 2007.
- c. **Vacancy.** If an appeal for reduced assessment is based upon vacancy, the appellant must provide an affidavit of occupancy.

D. Appeals Based on Equity.

1. **Definition.** Real property assessments shall be valued uniformly as the General Assembly provides by law (Art.9, Sec 2, Illinois Constitution of 1970). An inequitable assessment is one that values one property at a higher level of assessment (relative to fair cash value) than assessments of comparable properties. (Note: Courts in Illinois have found that mathematical exactitude is not an absolute requirement in estimating property assessments.)
2. **Burden of Proof.** When unequal treatment in the assessment process is the basis of an appeal, inequity must be proved by clear and convincing evidence.
3. **Evidence Considered.** Comparable properties usually are submitted as evidence for equity appeals, arguing that the assessed value per square foot of a subject is higher than that of comparables.

It is preferable to select the best three (3) comparables. Comparables should be located near the subject and/or in the same neighborhood. They should be similar in style (e.g., ranch, 2-story, split-level, etc.), construction (e.g., brick, frame, with or without a basement, etc.), age, size (e.g., square footage of above ground living area), quality and condition to the subject. If comparables are not located in the subject's neighborhood, additional explanation may be needed to confirm their similarity.

Characteristics of the subject and three (3) comparables must be displayed on the Residential Comparison Grid located on the County website, www.lakecountyil.gov/assessor, and submitted with the original appeal, together with pictures of the subject and comparables.

When using the interactive comparable search tools on the County website, www.lakecountyil.gov/assessor, an appellant or agent/attorney is reminded to view potential comparables to confirm their similarity to the subject.

Comparable properties, offered in testimony but not submitted with the original appeal, may not be considered by the Board, unless provided to all parties prior to a hearing.

4. **Income-producing Properties.** When an assessment appeal for an income-producing property is based on equity, the income and expense data of the property must be submitted as evidence, including all leases and/or rent rolls for the three (3) years previous to the lien date. A protocol for the submission for this evidence is available on the County website www.lakecountyil.gov/boardofreview.

E. Appeals Based upon Matters of Law.

1. **Definition.** Matters of law include such factors as carrying forward prior year residential appeal results, preferential assessment and farmland valuation.
2. **Evidence.** Appeals alleging an incorrect application of law must include a brief, citing the law in question, as well as copies of any legal opinions and/or judicial rulings regarding the

law in question.

3. **Prior Board of Review Decisions.** Owner occupied residential property assessment appeals based upon prior year Board of Review decisions should contain the Notice of Finding from the Board of Review from the general assessment year or from the subsequent year where applicable. Aside from substantial cause, prior year decisions on owner-occupied residential properties should be carried forward until the next general assessment year, subject to the Chief County Assessment Officer's equalization. Cases based solely on this reason will be set for review only after a review by the Board or its staff.
4. **Additional Copy Required.** In addition to the customary one (1) original and three (3) copies of the appeal form and accompanying documentary evidence, an additional one (1) copy must be provided to the Board. The Board will forward the additional copy to the Board's legal counsel.

IV. Assessors' Corrections

- A. **Deadline.** The final filing date for Assessors' 2009 correction requests and/or instant assessments is November 16, 2009.
- B. **Notice.** A notice is sent to the taxpayer and assessor. A request for a hearing must be made within ten (10) calendar days of the date posted on the notice by contacting the Board office at the address and phone listed on the first page of the appeal form.
- C. **Evidence.** For hearings regarding corrections, the Rules regarding hearings set forth above apply, except that both the taxpayer/property owner and the Township Assessor may present evidence at the time of the hearing.

V. Certificates of Error

- A. **Error in Fact.** A Certificate of Error, when presented to the Board, must be accompanied by evidence of "error in fact." Failure to present proper evidence upon request may cause non-concurrence by the Board.
- B. **Deadline.** Requests for Certificates of Error for the 2008 tax year must be filed with the Clerk of the Board on or before November 16, 2009.

VI. Omitted Property

- A. **Authority.** The Board has the authority to place an assessment on omitted property (35 ILCS 200/9-160, *et seq.*).
- B. **Notice.** If the Board initiates proceedings designed to place omitted property on the tax rolls, the Board gives at least ten (10) working days written notice to the concerned parties, advising them of the Board's proposed action.

VII. Non-Homestead Exemptions

- A. **Applications.** Applications for Non-Homestead exemptions must be filed on forms of the Illinois Department of Revenue: PTAX-300, PTAX-300-FS (for federal and state agencies) and PTAX-300-R (for religious entities). These forms, along with the general and specific instructions for their completion, are available at the Board of Review office and on the County's website, www.lakecountyil.gov/boardofreview. If an exemption for multiple parcels is being sought, separate

Our Mission: Acting as an unbiased intermediary between assessor and taxpayers, the Board of Review provides an important role in striving for equitable and fair property assessments in Lake County through the assessment appeal process.

applications may be required. See the Illinois Department of Revenue general instructions to determine the required number of separate applications. The petition and supporting documentation must be submitted in duplicate. According to the Illinois Department of Revenue, failure to answer all questions and provide all evidence will result in the return of the petition and delay a final decision.

- B. Documents.** The following documents must be attached to the application forms:
1. Proof of ownership (deed, contract for deed, title insurance policy, copy of the condemnation order and proof of payment, etc.)
 2. Picture of the property
 3. Notarized affidavit of use
 4. Copies of any contracts or leases on the property
 5. Parsonage form, where applicable.
- C. Notification of Units of Government.** If the request for an exemption would reduce the assessment by \$100,000 or more, the applicant or agent for the applicant must notify the units of government in their jurisdiction. A copy of the letters showing the notification of each Unit of Government must be submitted with the application at time of filing.
- D. Deadline.** Final filing date for Non-Homestead Exemptions is on or before November 16, 2009. Taxing bodies wishing to intervene must file a Request to Intervene at least five (5) days in advance of the exemption hearing. The form is available at the Board office or on line at www.lakecountyil.gov/boardofreview.
- E.** The Board of Review makes a recommendation to the Illinois Department of Revenue as to whether or not a non-homestead exemption is allowed. The Illinois Department of Revenue reviews the evidence and renders the final decision.

VIII. Adoption

Adoption. These rules are adopted for the 2009 session of the Lake County Board of Review as of July 2, 2009.

Thomas D. Coopridier, C.I.A.O.
Chairman

Linda M. Barbera-Stein, C.I.A.O.
Member

Robert S. Glueckert
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